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IDAHO PUBLIC
UTILITIES COMMISSION

TO: Idaho Public Utilities Commission ("PUC")
472 W. Washington Street
Boise, ID 83702

ATTN: Grace Seaman, Utilities Analyst

FROM: Mike W. McCoy, Vice President - Taxes
Verizon Wireless
One Verizon Place
Attention: Tax Department
Alpharetta, GA 30004

GNR-T-15-12

Date: 9/15/15

Re: Idaho RSA 3 Limited Partnership - FEIN: 58-1918883
2014 Idaho Broadband Equipment Investment Credit (Idaho Form 68)

Introduction

Idaho RSA 3 Limited Partnership, an operating entity of the Verizon Wireless ("VzW") business division, is submitting the following application to the Idaho Public Utilities Commission ("PUC") for qualification of broadband equipment in accordance with Procedural Order No. 28784 (attached), in order to claim the Broadband Equipment Investment Tax Credit (Idaho Form 68) for capital asset additions in 2014.

1. Applicant Information

Verizon Wireless ("VzW"), a division of Verizon Communications, Inc. ("Verizon"), is the largest wireless telecommunications provider in the United States, providing wireless services to over 133 million subscribers. VzW is also one of the largest telecommunication and wireless service carriers in Idaho. The company designs, builds and operates global networks, information systems and mobile technologies.

Questions regarding this application and its content should be directed to:

Tom Florino
Ernst & Young LLP
Tom.Florino@ey.com
212-773-6436

Or

Nick McGuirl
Ernst & Young LLP
Nick.mcguirl@ey.com
212-773-2591

2. Location of Broadband Equipment

Please refer to the attached 2014 capital asset addition schedule.

3. Description of Broadband Services

Verizon Wireless ("VzW") offers many mobile technologies over its wireless broadband network, including but not limited to: voice services, data services, text and picture messaging, location-based services, over-the-air downloadable applications, video on demand, and push-to-talk (PTT).

VzW uses CDMA2000 (Code Division Multiple Access) technology to support LTE for 4G voice and broadband data, in addition to three other generations of CDMA-based cellular network technologies (2G voice and data, 2.5G voice and data, and 3G data).

4. Broadband Network Transmission Rates

Verizon Wireless ("VzW") broadband network infrastructure has data transmission rates of between 300K and 3M bits per second for subscriber downloads (receive) and uploads (send). This range exceeds the rate of at least 200,000 bits per second to a subscriber (download/receive) and at least 125,000 bits per second from a subscriber (upload/send), required under statute (Idaho Code § 63-30291).

5. List of Qualified Broadband Equipment

Please refer to the attached 2014 capital asset addition schedule.

6. Installation Dates – Qualified Broadband Equipment

Please refer to the attached 2014 capital asset addition schedule.

7. Description of Broadband Equipment / Network

Idaho RSA 3 Limited Partnership, an operating entity of the Verizon Wireless ("VzW") business division, has 50 asset additions totaling \$75,945.05 in 2014 that are "qualified broadband equipment," which is eligible for the 3% Broadband Equipment Investment Tax Credit (Idaho Form 68) under Idaho Code § 63-30291. This qualified broadband equipment directly facilitates data transmission to and from service subscribers and is integral to the broadband network.

The total 2014 tax credit claim is \$2,278.35. Please see below and attached for further detail.

Row Labels	Count of CATEGORY	Sum of Cost	Sum of 3% TAX CREDIT
Idaho RSA 3 LP	50	\$ 75,945.05	\$ 2,278.35
Amplifier - Data Transmission	2	\$ 4,685.32	\$ 140.56
Antenna Equip - Data Transmission	4	\$ 678.94	\$ 20.37
Cable - Data Transmission	9	\$ 1,101.10	\$ 33.03
Card Device - Data Transmission	1	\$ 240.31	\$ 7.21
Electrical Equipment - Broadband Network	3	\$ 157.14	\$ 4.71
Power Device - Data Transmission	24	\$ 40,816.89	\$ 1,224.51
Telecomm Hardware - Data Transmission	3	\$ 788.67	\$ 23.66
Transmitter - Signal Data Transmission	4	\$ 27,476.68	\$ 824.30

8. Broadband Network Subscribers

A. % and # of potential Idaho subscribers that could be served by the network:

- 100% of all subscribers

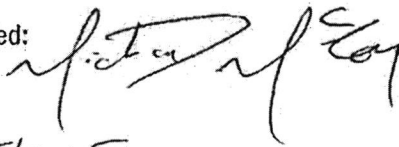
B. % and # of potential non-Idaho subscribers that could be served by the network:

- There are no non-Idaho customers that could be served with the broadband equipment placed in service.

9. Statement Certifying Qualification of Eligible Broadband Equipment

Verizon Wireless ("VzW") has reviewed the applicable statutes and regulations and hereby certifies that the attached 2014 capital asset addition schedule contains "qualified broadband equipment" that qualifies for the Broadband Equipment Investment Tax Credit (Idaho Form 68) under Idaho Code § 63-30291.

Signed and Certified:



Date:

9/15/2015

ALL Verizon Wireless ("VzW") Operating Entities
2014 Idaho Qualified Broadband Equipment
Qualified Asset Summary

Row Labels	Count of CATEGORY	Sum of Cost	Sum of 3% TAX CREDIT
Cellco Partnership	1,461	\$ 2,998,116.60	\$ 89,943.50
Antenna Equip - Data Transmission	174	\$ 389,575.32	\$ 11,687.26
Broadband Router - Data Transmission	68	\$ 47,715.23	\$ 1,431.46
Cable - Data Transmission	280	\$ 345,252.37	\$ 10,357.57
Card Device - Data Transmission	66	\$ 122,154.80	\$ 3,664.64
Cell Tower - Data Transmission	38	\$ 133,363.52	\$ 4,000.91
Electrical Equipment - Broadband Network	19	\$ 1,529.99	\$ 45.90
GPS Receiver - Data Transmission	2	\$ 354.00	\$ 10.62
Hardware - Data Transmission	23	\$ 200,842.00	\$ 6,025.26
Microwave Equipment - Data Transmission	73	\$ 38,236.01	\$ 1,147.08
Power Device - Data Transmission	223	\$ 321,856.40	\$ 9,655.69
Radio Frequency Device - Data Transmission	120	\$ 500,451.11	\$ 15,013.53
Remote Terminal Unit - Data Transmission	13	\$ 143,160.60	\$ 4,294.82
Signal Filter - Data Transmission	175	\$ 162,518.31	\$ 4,875.55
Switch Module - Data Transmission	6	\$ 15,234.56	\$ 457.04
Telecomm Equip - Data Transmission	5	\$ 7,956.25	\$ 238.69
Transmitter - Signal Data Transmission	176	\$ 567,916.13	\$ 17,037.48
Cellular Inc Network Corp	596	\$ 1,052,085.77	\$ 31,562.57
Amplifier - Data Transmission	19	\$ 27,989.89	\$ 839.70
Antenna Equip - Data Transmission	94	\$ 94,172.74	\$ 2,825.18
Broadband Router - Data Transmission	2	\$ 1,994.89	\$ 59.85
Cable - Data Transmission	171	\$ 38,088.67	\$ 1,142.66
Card Device - Data Transmission	12	\$ 25,095.55	\$ 752.87
Cell Tower - Data Transmission	1	\$ 4,489.97	\$ 134.70
Electrical Equipment - Broadband Network	41	\$ 5,498.69	\$ 164.96
Microwave Equipment - Data Transmission	6	\$ 1,693.73	\$ 50.81
Power Device - Data Transmission	150	\$ 479,463.29	\$ 14,383.90
Radio Frequency Device - Data Transmission	5	\$ 15,941.09	\$ 478.23
Signal Amplification Device - Data Transmission	4	\$ 29,806.93	\$ 894.21
Switch Device - Data Communication	2	\$ 104.40	\$ 3.13
Telecomm Hardware - Data Transmission	44	\$ 17,064.16	\$ 511.92
Transmitter - Signal Data Transmission	45	\$ 310,681.77	\$ 9,320.45
Idaho 6 Clark RSA LP	1,364	\$ 2,371,003.77	\$ 71,130.11
Amplifier - Data Transmission	42	\$ 58,382.22	\$ 1,751.47
Antenna Equip - Data Transmission	235	\$ 213,033.70	\$ 6,391.01
Broadband Router - Data Transmission	1	\$ 987.85	\$ 29.64
Cable - Data Transmission	383	\$ 100,905.86	\$ 3,027.18
Card Device - Data Transmission	52	\$ 103,442.25	\$ 3,103.27
Cell Site Hardware - Data Transmission	1	\$ 12,826.49	\$ 384.79
Cell Tower - Data Transmission	8	\$ 85,918.81	\$ 2,577.56
Electrical Equipment - Broadband Network	87	\$ 21,950.20	\$ 658.51
Power Device - Data Transmission	321	\$ 988,597.52	\$ 29,657.93
Radio Frequency Device - Data Transmission	2	\$ 6,563.49	\$ 196.90
Signal Amplification Device - Data Transmission	1	\$ 6,549.93	\$ 196.50
Switch Device - Data Communication	3	\$ 156.60	\$ 4.70
Telecomm Equip - Data Transmission	5	\$ 5,119.73	\$ 153.59
Telecomm Hardware - Data Transmission	96	\$ 45,425.09	\$ 1,362.75
Transmitter - Signal Data Transmission	127	\$ 721,144.03	\$ 21,634.32
Idaho RSA 2 LP	281	\$ 404,269.62	\$ 12,128.09
Antenna Equip - Data Transmission	39	\$ 57,162.44	\$ 1,714.87
Cable - Data Transmission	56	\$ 12,736.86	\$ 382.11
Card Device - Data Transmission	3	\$ 1,430.69	\$ 42.92
Cell Site Hardware - Data Transmission	1	\$ 12,826.49	\$ 384.79
Cell Tower - Data Transmission	1	\$ 4,145.33	\$ 124.36
Electrical Equipment - Broadband Network	33	\$ 4,394.05	\$ 131.82
Power Device - Data Transmission	110	\$ 203,581.94	\$ 6,107.46
Telecomm Hardware - Data Transmission	19	\$ 8,522.80	\$ 255.68
Transmitter - Signal Data Transmission	19	\$ 99,469.02	\$ 2,984.07
Idaho RSA 3 LP	50	\$ 75,945.05	\$ 2,278.35
Amplifier - Data Transmission	2	\$ 4,685.32	\$ 140.56
Antenna Equip - Data Transmission	4	\$ 678.94	\$ 20.37

ALL Verizon Wireless ("VzW") Operating Entities
2014 Idaho Qualified Broadband Equipment
Qualified Asset Summary

Row Labels	Count of CATEGORY	Sum of Cost	Sum of 3% TAX CREDIT
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Card Device - Data Transmission	1	\$ 240.31	\$ 7.21
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Telecomm Hardware - Data Transmission	3	\$ 788.67	\$ 23.66
Transmitter - Signal Data Transmission	4	\$ 27,476.68	\$ 824.30
Verizon Wireless (VAW) LLC	4,572	\$ 9,863,489.83	\$ 295,904.69
Amplifier - Data Transmission	125	\$ 178,833.25	\$ 5,365.00
Antenna Equip - Data Transmission	626	\$ 883,317.86	\$ 26,499.54
Broadband Router - Data Transmission	44	\$ 40,739.88	\$ 1,222.20
Cable - Data Transmission	1,367	\$ 1,358,097.85	\$ 40,742.94
Card Device - Data Transmission	152	\$ 361,310.61	\$ 10,839.32
Cell Site Hardware - Data Transmission	11	\$ 138,178.83	\$ 4,145.36
Cell Tower - Data Transmission	53	\$ 463,889.91	\$ 13,916.70
Electrical Equipment - Broadband Network	185	\$ 32,704.73	\$ 981.14
GPS Receiver - Data Transmission	6	\$ 1,239.00	\$ 37.17
Hardware - Data Transmission	87	\$ 784,098.00	\$ 23,522.94
Microwave Equipment - Data Transmission	81	\$ 37,498.86	\$ 1,124.97
Power Device - Data Transmission	944	\$ 2,042,390.47	\$ 61,271.71
Radio Frequency Device - Data Transmission	73	\$ 185,121.56	\$ 5,553.65
Remote Terminal Unit - Data Transmission	11	\$ 39,028.30	\$ 1,170.85
Signal Amplification Device - Data Transmission	3	\$ 24,961.87	\$ 748.86
Signal Filter - Data Transmission	20	\$ 15,627.50	\$ 468.83
Switch Device - Data Communication	3	\$ 156.60	\$ 4.70
Switch Module - Data Transmission	4	\$ 54,751.13	\$ 1,642.53
Telecomm Equip - 4G/LTE Data	2	\$ 4,277.72	\$ 128.33
Telecomm Equip - Data Transmission	10	\$ 26,652.32	\$ 799.57
Telecomm Hardware - Data Transmission	233	\$ 280,425.04	\$ 8,412.75
Transmitter - Signal Data Transmission	532	\$ 2,910,188.54	\$ 87,305.66
Grand Total	8,324	\$ 16,764,910.64	\$ 502,947.32

SUBTOTAL: Cellco Partnership and Verizon Wireless (VAW) LLC (Disregarded Entity)

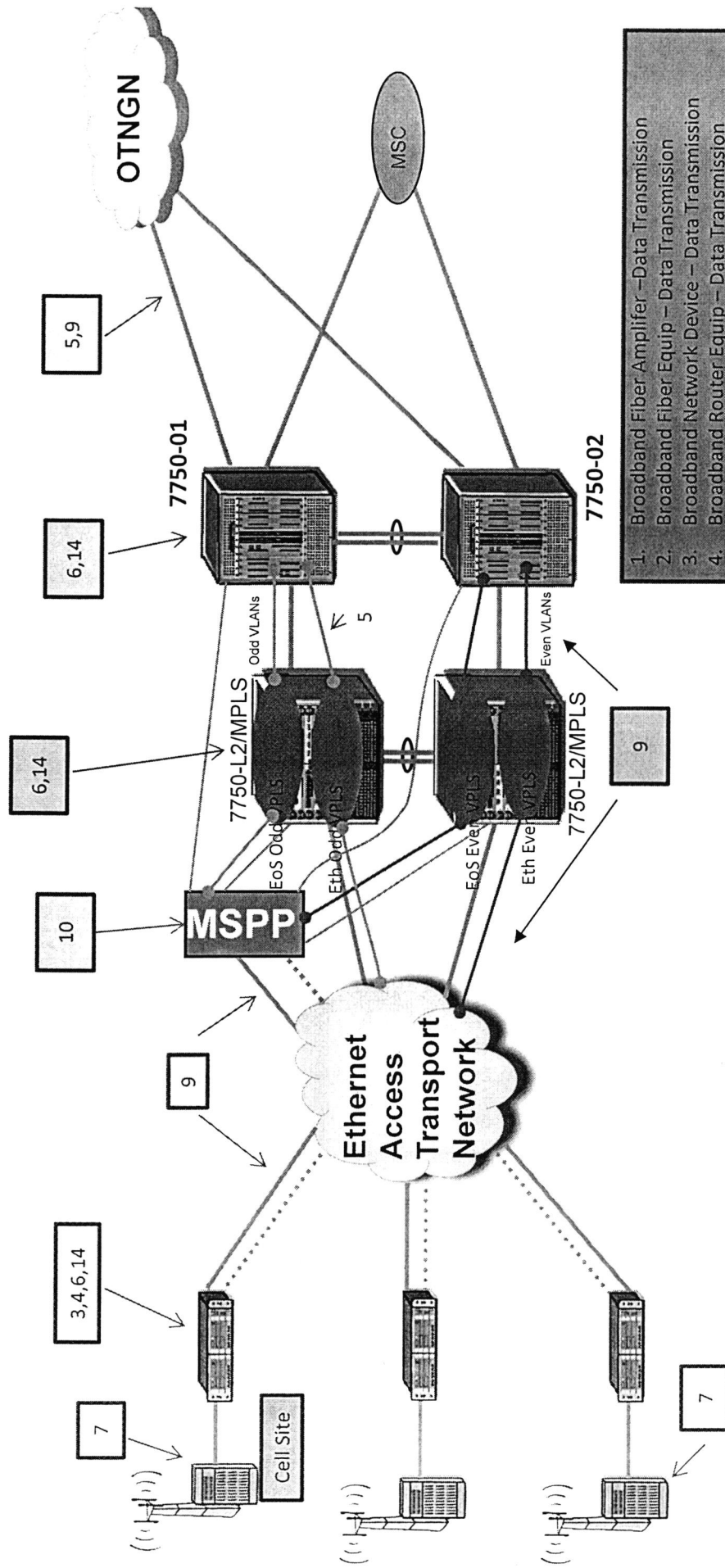
Cellco Partnership
Verizon Wireless (VAW) LLC (Disregarded Entity)

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Cell Site Hardware - Data Transmission	11	\$ 138,178.83	\$ 4,145.36

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Telecomm Equip - Data Transmission	10	\$ 26,652.32	\$ 799.57
Telecomm Hardware - Data Transmission	233	\$ 280,425.04	\$ 8,412.75
Transmitter - Signal Data Transmission	532	\$ 2,910,188.54	\$ 87,305.66
Grand Total	6,033	\$ 12,861,606.43	\$ 385,848.19

Verizon - Wireless Broadband Network Assets



1. Broadband Fiber Amplifier - Data Transmission
2. Broadband Fiber Equip - Data Transmission
3. Broadband Network Device - Data Transmission
4. Broadband Router Equip - Data Transmission
5. Cable - Data Transmission
6. Card Device - Data Transmission
7. Digital Transmission Device - Data Network
8. Electrical Equipment - Broadband Network
9. Fiber Optic Cable - Data Transmission
10. Multiplexer Signal Device - Data Transmission
11. Power Device - Data Transmission
12. Signal Amplifier - Data Transmission
13. Signal Transponder - Data Transmission
14. Switch Device - Data Communication

Idaho RSA 3 Limited Partnership – FEIN: 58-1918883
2014 Idaho Qualified Broadband Equipment
Qualified Asset Detail

Unit	Asset ID	Trans Type	Descr	Cost	Location	Legal Entity	Legal Entity Description	Trans Date	Retire Dt	Address 1	Address 2	St	CATEGORY	ELIGIBLE	3% TAX CREDIT
20000	34605494 ADD		700/1900 MHz DUALPOL 12 4-15 S	\$ 2,342.66	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	4/23/2014		5 MIS W OF BOGUS BASIN RD		ID	Amplifier - Data Transmission	Y	\$ 70.28
20000	34605494 ADD		700/1900 MHz DUALPOL 12 4-15 S	\$ 2,342.66	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	4/23/2014		5 MIS W OF BOGUS BASIN RD		ID	Amplifier - Data Transmission	Y	\$ 70.28
20000	35030160 ADD		KIT- INSTLN IRRM WASHER_PLAIN_4	\$ 185.05	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Antenna Equip - Data Transmission	Y	\$ 5.55
20000	35030131 ADD		KIT- MITG UMTS MOUNTING-COVER S	\$ 302.55	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Antenna Equip - Data Transmission	Y	\$ 9.08
20000	35030126 ADD		KIT- PLUG WEATHERIZED-ROST SHO	\$ 23.30	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Antenna Equip - Data Transmission	Y	\$ 0.70
20000	35030152 ADD		PLASTIC PART-TUBING, 7/8X50FT,	\$ 168.04	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Antenna Equip - Data Transmission	Y	\$ 5.04
20000	35030144 ADD		CA ASSY-AMPHENOL OR TYCO GND C	\$ 34.07	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Cable - Data Transmission	Y	\$ 1.02
20000	35030146 ADD		CABLE: GPS RF JUMPER N FEMALE-	\$ 199.02	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Cable - Data Transmission	Y	\$ 5.97
20000	35030155 ADD		CONN COAX-LTMM-16P29X40W N PLU	\$ 18.84	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Cable - Data Transmission	Y	\$ 0.57
20000	35030157 ADD		CONNECTOR, COAXIAL-500"-CONN C	\$ 47.09	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Cable - Data Transmission	Y	\$ 1.41
20000	35030135 ADD		SFP - GIGE SX - LC ROHS 6/6 DD	\$ 296.59	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Cable - Data Transmission	Y	\$ 8.90
20000	35030159 ADD		SL MULTIMODE FIBER LC-LC 15M-S	\$ 84.17	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Cable - Data Transmission	Y	\$ 2.53
20000	35030147 ADD		SL-ASSM,CABLE,COAX,LD4,F,NSTR,1	\$ 82.02	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Cable - Data Transmission	Y	\$ 2.46
20000	35030162 ADD		SL-CABLE ALARM 16P29X40WG 4 RJ	\$ 79.78	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Cable - Data Transmission	Y	\$ 2.39
20000	35030143 ADD		SL-CABLE PWR 24V 8/6 AWG 10M-	\$ 259.52	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Cable - Data Transmission	Y	\$ 7.79
20000	34887854 ADD		UPS Network Management Card 2-	\$ 240.31	171252	11032 Idaho RSA 3 LP	280 N MILWAUKEE ST	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Card Device - Data Transmission	Y	\$ 7.21
10000	35398247 ADD		CIRCUIT BREAKER, BULLET TYPE,-	\$ 90.28	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	3/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Electrical Equipment - Broadband Network	Y	\$ 2.83
10000	35398249 ADD		CIRCUIT BREAKER, BULLET TYPE,-	\$ 31.43	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	3/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Electrical Equipment - Broadband Network	Y	\$ 0.94
10000	35398248 ADD		CIRCUIT BREAKER, BULLET TYPE,-	\$ 31.43	134972	11032 Idaho RSA 3 LP	11032 Idaho RSA 3 LP	3/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Electrical Equipment - Broadband Network	Y	\$ 0.94
10000	36123131 ADD		1380AH MSENDRURI 2V CELL-ID3 S	\$ 526.72	255723	11032 Idaho RSA 3 LP	JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N	6/23/2014		JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N		ID	Power Device - Data Transmission	Y	\$ 15.80
10000	36123129 ADD		1380AH MSENDRURI 2V CELL-ID3 S	\$ 526.72	255723	11032 Idaho RSA 3 LP	JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N	6/23/2014		JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N		ID	Power Device - Data Transmission	Y	\$ 15.80
10000	36123125 ADD		1380AH MSENDRURI 2V CELL-ID3 S	\$ 526.72	255723	11032 Idaho RSA 3 LP	JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N	6/23/2014		JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N		ID	Power Device - Data Transmission	Y	\$ 15.80
10000	36123126 ADD		1380AH MSENDRURI 2V CELL-ID3 S	\$ 526.72	255723	11032 Idaho RSA 3 LP	JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N	6/23/2014		JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N		ID	Power Device - Data Transmission	Y	\$ 15.80
10000	36123127 ADD		1380AH MSENDRURI 2V CELL-ID3 S	\$ 526.72	255723	11032 Idaho RSA 3 LP	JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N	6/23/2014		JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N		ID	Power Device - Data Transmission	Y	\$ 15.80
10000	36123128 ADD		1380AH MSENDRURI 2V CELL-ID3 S	\$ 526.72	255723	11032 Idaho RSA 3 LP	JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N	6/23/2014		JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N		ID	Power Device - Data Transmission	Y	\$ 15.80
10000	36123130 ADD		1380AH MSENDRURI 2V CELL-ID3 S	\$ 526.72	255723	11032 Idaho RSA 3 LP	JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N	6/23/2014		JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N		ID	Power Device - Data Transmission	Y	\$ 15.80
10000	36123132 ADD		1380AH MSENDRURI 2V CELL-ID3 S	\$ 526.72	255723	11032 Idaho RSA 3 LP	JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N	6/23/2014		JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N		ID	Power Device - Data Transmission	Y	\$ 15.80
10000	36123136 ADD		1380AH MSENDRURI 2V CELL-ID3 S	\$ 526.72	255723	11032 Idaho RSA 3 LP	JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N	6/23/2014		JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N		ID	Power Device - Data Transmission	Y	\$ 15.80
10000	36123133 ADD		1380AH MSENDRURI 2V CELL-ID3 S	\$ 526.72	255723	11032 Idaho RSA 3 LP	JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N	6/23/2014		JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N		ID	Power Device - Data Transmission	Y	\$ 15.80
10000	36123134 ADD		1380AH MSENDRURI 2V CELL-ID3 S	\$ 526.72	255723	11032 Idaho RSA 3 LP	JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N	6/23/2014		JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N		ID	Power Device - Data Transmission	Y	\$ 15.80
10000	36187057 ADD		2760AH, 2X12AT-25P, MSENDRURI,	\$ 4,000.22	255723	11032 Idaho RSA 3 LP	JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N	6/23/2014		JUST OFF DUMP HILL RD NW QUARTER OF SEC 4 T21N		ID	Power Device - Data Transmission	Y	\$ 120.01
10000	34887855 ADD		APC Smart-UPS, 1200 Watts / 15	\$ 751.80	171252	11032 Idaho RSA 3 LP	280 N MILWAUKEE ST	1/24/2014		280 N MILWAUKEE ST	SW QUARTER SEC 17 T21 N R	ID	Power Device - Data Transmission	Y	\$ 22.55
20000	35371106 ADD		BCEM FDD WIDE VOLTAGE-ID3 SALM	\$ 10,050.00	134973	11032 Idaho RSA 3 LP	BALD MTN	4/23/2014		BALD MTN	SW QUARTER SEC 17 T21 N R	ID	Power Device - Data Transmission	Y	\$ 301.50
20000	35371106 ADD		BCEM FDD WIDE VOLTAGE-ID3 SALM	\$ 10,050.00	134973	11032 Idaho RSA 3 LP	BALD MTN	4/23/2014		BALD MTN	SW QUARTER SEC 17 T21 N R	ID	Power Device - Data Transmission	Y	\$ 301.50
20000	34868617 ADD		BCEM FDD WIDE VOLTAGE-LUI-9926	\$ 4,541.50	134972	11032 Idaho RSA 3 LP	5 MIS W OF BOGUS BASIN RD	3/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Power Device - Data Transmission	Y	\$ 136.25
10000	35398245 ADD		CONV SYSTEM,MAIN+24V TO -48V,	\$ 1,403.34	134972	11032 Idaho RSA 3 LP	5 MIS W OF BOGUS BASIN RD	3/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Power Device - Data Transmission	Y	\$ 42.10
20000	35030133 ADD		D2U RUCV5 FAN TRAY +24V-LUI-99	\$ 357.21	134972	11032 Idaho RSA 3 LP	5 MIS W OF BOGUS BASIN RD	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Power Device - Data Transmission	Y	\$ 10.72
10000	35398246 ADD		DC-DC CONVERTER, +24V/LUI, -48V0	\$ 1,950.58	134972	11032 Idaho RSA 3 LP	5 MIS W OF BOGUS BASIN RD	3/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Power Device - Data Transmission	Y	\$ 58.52
10000	38071874 ADD		DECL40CCHADD4753545	\$ 644.83	171252	11032 Idaho RSA 3 LP	280 N MILWAUKEE ST	12/30/2014		280 N MILWAUKEE ST		ID	Power Device - Data Transmission	Y	\$ 19.34
20000	35030132 ADD		KIT-N ASYMTGBRKT RRR B49118923	\$ 230.95	134972	11032 Idaho RSA 3 LP	5 MIS W OF BOGUS BASIN RD	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Power Device - Data Transmission	Y	\$ 6.93
20000	35030127 ADD		OE-TRX-STM-16/OC48*B&W*AC-COUP	\$ 257.91	134972	11032 Idaho RSA 3 LP	5 MIS W OF BOGUS BASIN RD	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Power Device - Data Transmission	Y	\$ 7.74
20000	35030134 ADD		OE-TRX-STM-16/OC48*B&W*AC-COUP	\$ 257.91	134972	11032 Idaho RSA 3 LP	5 MIS W OF BOGUS BASIN RD	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Power Device - Data Transmission	Y	\$ 7.74
20000	35030149 ADD		MOD EXTERNAL ALARM, EAM INDOOR	\$ 143.57	134972	11032 Idaho RSA 3 LP	5 MIS W OF BOGUS BASIN RD	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Telecomm Hardware - Data Transmission	Y	\$ 4.31
20000	34868615 ADD		MODECCM-U WIDE INPUT RANGE,MD	\$ 322.55	134972	11032 Idaho RSA 3 LP	5 MIS W OF BOGUS BASIN RD	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Telecomm Hardware - Data Transmission	Y	\$ 9.68
20000	34868617 ADD		MODECCM-U WIDE INPUT RANGE,MD	\$ 322.55	134972	11032 Idaho RSA 3 LP	5 MIS W OF BOGUS BASIN RD	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Telecomm Hardware - Data Transmission	Y	\$ 9.68
10000	35109892 ADD		RF FILTER/TRIPLEXER-FM ID3 SAL	\$ 2,378.70	134973	11032 Idaho RSA 3 LP	BALD MTN	2/21/2014		BALD MTN	SW QUARTER SEC 17 T21 N R	ID	Transmitter - Signal Data Transmission	Y	\$ 71.36
10000	35109893 ADD		RF FILTER/TRIPLEXER-FM ID3 SAL	\$ 2,378.70	134973	11032 Idaho RSA 3 LP	BALD MTN	2/21/2014		BALD MTN	SW QUARTER SEC 17 T21 N R	ID	Transmitter - Signal Data Transmission	Y	\$ 71.36
20000	35030128 ADD		RRH-109799361 RRR42X40 AWS AUSG	\$ 11,359.64	134972	11032 Idaho RSA 3 LP	5 MIS W OF BOGUS BASIN RD	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Transmitter - Signal Data Transmission	Y	\$ 340.79
20000	35030128 ADD		RRH-109799361 RRR42X40 AWS AUSG	\$ 11,359.64	134972	11032 Idaho RSA 3 LP	5 MIS W OF BOGUS BASIN RD	1/24/2014		5 MIS W OF BOGUS BASIN RD		ID	Transmitter - Signal Data Transmission	Y	\$ 340.79
TOTAL \$				75,945.05											2,278.35

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE ISSUANCE OF A)	
PROCEDURAL ORDER TO FACILITATE THE)	CASE NO. GNR-T-01-10
REVIEW OF APPLICATIONS TO DETERMINE)	
WHETHER BROADBAND EQUIPMENT MEETS)	
THE ELIGIBILITY REQUIREMENTS FOR)	ORDER NO. 28784
INVESTMENT TAX CREDITS.)	
)	

Earlier this year the Legislature enacted and the Governor signed House Bill 377 authorizing income tax credits for the installation of qualifying broadband infrastructure in Idaho. *Idaho Code* § 63-3029B(3)(a)(ii). In particular, Section 63-3029I allows a taxpayer to receive an investment tax credit for eligible broadband equipment installed between January 1, 2001 and December 31, 2005.

“Qualified broadband equipment” is defined as those network facilities capable of transmitting signals that are at a rate of at least 200,000 bits per seconds (bps) to a subscriber and at least 125,000 bps from a subscriber. *Idaho Code* § 63-3029I(3)(b). To be eligible for the tax credit, the taxpayer must apply and obtain “from the Idaho public utilities commission an order confirming that installed equipment is qualified broadband equipment.” *Idaho Code* § 63-3029I(4). This section also provides that the Commission “may issue procedural orders necessary to implement this section.” *Id.*

PROCEDURAL HISTORY

On June 14, 2001, the Commission issued a Proposed Order to implement its responsibilities under the broadband tax credit statute. IDAPA 31.01.01.312. The Proposed Order identified information that should be contained in an application to determine whether the installed equipment is “qualified” broadband equipment. Persons interested in commenting on the Proposed Order were invited to submit written comments no later than July 5, 2001. The Commission received two comments.¹

¹ On June 28, 2001, Avista Communications petitioned to intervene in this matter. Although it filed no comments, Avista’s Petition was granted in a separate Order.

THE COMMENTS

Verizon Northwest and Qwest Corporation each filed brief comments. In its comments, Verizon "applaud[ed] the Commission's efforts to implement House Bill 377 and believes that this should help to speed deployment of broadband infrastructure in Idaho." Verizon recommended that information filed in response to paragraph Nos. 7 and 8 be considered as confidential information. Items 7 and 8 provide:

7. Provide a written description (including basic schematics or general drawings) of the relevant broadband network including a description of how the installed equipment is "an integral part" of a broadband network.
8. Quantify the percentage and number of potential Idaho subscribers that could be served with the broadband equipment and the percentage and number of non-Idaho subscribers that will be/could be served by the broadband network.

Proposed Order at 2.

In its comments, Qwest agreed that "the information described in the Proposed Order is appropriate for determination of whether equipment is qualified broadband equipment." Qwest Comments at 1. In particular, Qwest agreed with Item No. 4 in the Proposed Order which requires an application to state the transmission rate of the broadband network. The Company stated that its understanding of the phrase "qualified broadband equipment" includes

items that are necessary and integral for the broadband network to operate, but which are not part of the actual transmission of the signal. Thus, Qwest agrees that an application should set out the transmission rate for the network, and that the transmission rate does not apply to specific items of equipment.

Qwest Comments at 2 (emphasis added).

DISCUSSION

To implement our responsibilities under the broadband tax credit, the Commission finds that it is appropriate to issue a procedural order regarding broadband equipment applications. Both comments supported adoption of a procedural order. Turning to Verizon's comments, we believe the Commission's existing Rules of Procedure provide appropriate protection for trade secret information contained in materials submitted to the Commission. *See* Rule 67.03, IDAPA 31.01.01.067.03. As for Qwest's comments, the Commission amends Item

No. 4 to reflect that it is the network of broadband equipment that must satisfy the transmission rates set out in *Idaho Code* § 63-3029I(3)(b).

Applicants shall submit the following information in applications when seeking an Order whether installed equipment is “qualified” broadband equipment.

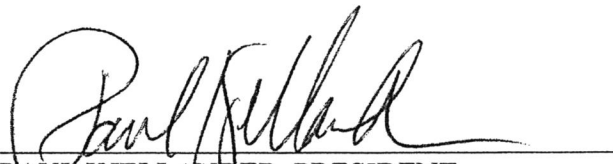
1. Name and address of applicant including the contact person in the event there are questions regarding the application and its content. Indicate whether the applicant is a telecommunications carrier, a commercial mobile service carrier, a cable or open video operator, a satellite carrier, or other type of wireless carrier.
2. Identify the area or location where the equipment is installed in Idaho.
3. Describe the type of broadband service(s) offered to the public in Idaho.
4. State the network transmission rate in bits per second at which subscribers to the relevant broadband network can receive and send (download and upload).
5. Provide a specific list of the equipment or types of equipment that the applicant is requesting that the Commission determine is “qualified broadband equipment” as defined in *Idaho Code* § 63-3029I(3)(b). List the brand, manufacturer, model numbers, or other distinguishing features of the installed equipment.
6. Provide the date(s) or time period(s) when the broadband equipment was installed in Idaho.
7. Provide a written description (including basic schematics or general drawings) of the relevant broadband network including a description of how the installed equipment is “an integral part” of a broadband network.
8. Quantify the percentage and number of potential Idaho subscribers that could be served with the broadband equipment and the percentage and number of non-Idaho subscribers that will be/could be served by the broadband network.
9. Enclose a statement certifying that the applicant has read the applicable statutes for broadband investment income tax credit and the applicant believes that the subject broadband equipment qualifies for the tax credit under *Idaho Code* § 63-3029I.

ORDER

IT IS HEREBY ORDERED that taxpayers submitting applications for the Commission to determine whether installed broadband equipment is eligible for the Idaho state tax credit must include the information set out in the body of this Order.

THIS IS A FINAL ORDER. Any person interested in this Order (or in issues finally decided by this Order) or in interlocutory Orders previously issued in this Case No. GNR-T-01-10 may petition for reconsideration within twenty-one (21) days of the service date of this Order with regard to any matter decided in this Order or in interlocutory Orders previously issued in this Case No. GNR-T-01-10. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* § 61-626.

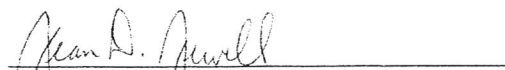
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho, this 11th day of July 2001.


PAUL KJELLANDER, PRESIDENT


MARSHA H. SMITH, COMMISSIONER


DENNIS S. HANSEN, COMMISSIONER

ATTEST:


Jean D. Jewell
Commission Secretary

bls/O:gnrt0110_dh2